

ROSEN MICHAEL N
Form 4/A
April 04, 2007

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0287
Expires: January 31, 2005
Estimated average burden hours per response... 0.5

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
ROSEN MICHAEL N

2. Issuer Name and Ticker or Trading Symbol
BARNES & NOBLE INC [BKS]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Date of Earliest Transaction
(Month/Day/Year)

Director 10% Owner
 Officer (give title below) Other (specify below)

C/O BARNES & NOBLE INC, 122 FIFTH AVE

04/02/2007

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)
04/05/2005

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

NEW YORK, NY 10011

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Beneficial Ownership (Instr. 4)
				(A) or (D)	Code V Amount (D) Price		

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security	2. Conversion or Exercise	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any	4. Transaction Code	5. Number of Derivative Securities Acquired	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Security (Instr. 3 and 4)
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(Instr. 3)	Price of Derivative Security	(Month/Day/Year)	(Instr. 8)	(A) or Disposed of (D) (Instr. 3, 4, and 5)				Date Exercisable	Expiration Date	Title	Amount or Number of Shares
			Code	V	(A)	(D)					
Employee Stock Option (right to buy)	\$ 16.71	04/02/2007	D	V		21,230		(2)	03/12/2011	Common Stock	21,230
Employee Stock Option (right to buy)	\$ 16.96	04/02/2007	A	V	21,230			(2)	03/12/2011	Common Stock	21,230
Employee Stock Option (right to buy)	\$ 16.71	04/02/2007 ⁽¹⁾	D	V		7,077		(2)	03/12/2011	Common Stock	7,077
Employee Stock Option (right to buy)	\$ 16.96	04/02/2007 ⁽¹⁾	A	V	7,077			(2)	03/12/2011	Common Stock	7,077
Employee Stock Option (right to buy)	\$ 34.19	04/02/2007 ⁽¹⁾	D	V		20,000		(2)	03/31/2015	Common Stock	20,000
Employee Stock Option (right to buy)	\$ 35.77	04/02/2007 ⁽¹⁾	A	V	20,000			(2)	03/31/2015	Common Stock	20,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ROSEN MICHAEL N C/O BARNES & NOBLE INC 122 FIFTH AVE NEW YORK, NY 10011	X			

Signatures

/s/ Michael N.
Rosen

04/04/2007

__Signature of
Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) The Employee Stock Option was re-priced on December 21, 2006, in anticipation of a price determination which occurred on April 2, 2007.
 - (2) The Employee Stock Option vests and becomes exercisable in four equal annual installments beginning on the first anniversary of the original grant.

Represents an increase to the exercise price of the option to the fair market value on the deemed new measurement date recommended by
 - (3) the special committee of the Board of Directors of the Issuer in connection with a review of the stock option grants made by the Issuer.
The Reporting Person has agreed not to receive any payment or other consideration in respect of such adjustment.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.
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